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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATIONS

INCOMI-TAX

*New Delhi, the 25th May 1953*

S.R.O. 961.—In exercise of the powers conferred by sub-section (1) of section 46A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government hereby directs that the provisions of the said section shall not apply to the following persons, namely:—

1. all persons below the age of eighteen years;
2. passengers in transit, holding through tickets, and passengers holding return tickets from a place outside India, provided that the total period spent in India does not exceed ninety days;
3. all employees of the Central Government, and State Governments and local authority and their wives;
4. (a) all Diplomatic envoys of Foreign and Commonwealth countries accredited to India and their wives;  
 (b) Foreign Consular Officers *de carriere* posted in India and their wives;  
 (c) Trade Commissioners and Trade Agents *de carriere* of Foreign and Commonwealth countries posted in India and their wives;
- (d) Members of the staff on the establishment of any of the officers mentioned in clauses (a), (b), and (c) above, provided they are nationals of the country represented by that officer, and are wholetime employees of the Government of that country and are not engaged in a private occupation for gain in India and their wives; and
- (e) officials of the United Nations and Specialized Agencies of the United Nations to whom the United Nations (Privileges and Immunities) Act, 1947 (LXVI of 1947) is applicable and their wives;
5. officials and representatives of Foreign and Commonwealth Governments visiting India on the business of their Governments and their wives;
6. (a) all persons permitted by the Protector of Emigrants to depart out of India to Ceylon, Burma or Malaya for unskilled work;  
 (b) all persons permitted by the Protector of Emigrants under section 17 of the Indian Emigration Act, 1922 (VII of 1922) to be recruited for being engaged on skilled work in an overseas country except those in respect of whom the Protector of Emigrants declares that a Tax Clearance or an Exemption Certificate is necessary;
7. all persons proceeding on pilgrimage by sea to the Hejaz, on or before the 31st December 1953, provided that they travel on pilgrim ships with return tickets, hold pilgrim passes, and are not in possession of passports;

Provided that subject to such general or special directions as the Central Government may issue, a competent authority may, at his discretion, require any of the aforesaid persons to obtain from him a tax clearance or an exemption certificate.

[No. 31.]

**S.R.O. 962.**—In exercise of the powers conferred by sub-section (4) of section 46A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government hereby makes the following rules:—

**1. Short title.**—These Rules may be called the Income-tax (Tax Clearance Certificates) Rules, 1953.

**2. Definitions.**—In these rules—

- (a) 'the Act' means the Indian Income-tax Act, 1922 (XI of 1922);
- (b) 'competent authority' means an authority appointed as such under section 46A of the Act;
- (c) 'form' means a form annexed to these Rules.

**3. Application for tax clearance certificate.**—(1) An application for a tax clearance certificate or an exemption certificate may be made in form 'B' to any competent authority.

(2) Where the applicant is a person domiciled in India or is a person who has been assessed by an Income-tax Officer anywhere in India, the application shall be accompanied by an authorisation in form 'A' to be obtained by the applicant from the Income-tax Officer within whose jurisdiction he ordinarily resides or is assessed to income-tax.

**4. Form of certificate.**—(1) A tax clearance certificate issued under sub-section (1) of section 46A of the Act shall be in form 'C' and shall be valid for the period mentioned therein.

(2) An exemption certificate issued under the proviso to sub-section (1) of section 46A of the Act shall be in form 'E' and shall be valid for the period mentioned thereln.

**5. Production of certificates.**—Any person leaving India shall, at the request of any Customs Officer, produce to him for examination the tax clearance certificate or the exemption certificate, as the case may be.

#### ANNEXURE TO THE RULES

Folio No. .

##### Form A

##### INCOME-TAX OFFICE

..... 195 .....

To

The Income-tax Officer,

Foreign Section,

\*Bombay/Calcutta/Delhi/Madras.

\*(i) ..... has been assessed by me upto ..... \*He/She has no liabilities outstanding under the Indian Income-tax Act, 1922 (XI of 1922), the E.P.T. Act, 1940 (XV of 1940) or the B.P.T. Act, 1947 (XXI of 1947). \*He/She may be issued Clearance Certificate in Form C.

\*(ii) ..... has been assessed by me upto ..... \*He/She has made satisfactory arrangements for the payment of taxes due up-to-date under the Indian Income-tax Act, 1922 (XI of 1922), the E.P.T. Act, 1940 (XV of 1940), the B.P.T. Act, 1947 (XXI of 1947) and has also made satisfactory arrangements for the payment of taxes which may become due in respect of assessment upto ..... \*He/She may be issued a Clearance Certificate in Form C.

\*(iii) ..... is assessable in my jurisdiction. \*He/She intends travelling abroad leaving India by \*Air/Sea/Land from ..... As \*he/she intends to return to India, \*he/she may be given an Exemption Certificate in Form E in respect of the journey/journeys to be commenced after ..... and before .....

Seal.

Income-tax Officer.

\*Strike out the paras which are not applicable.

**Form B****FORM OF APPLICATION FOR A CERTIFICATE UNDER SECTION 46A(1) OF THE INDIAN INCOME-TAX ACT, 1922**

To

The Income-tax Officer,  
 Foreign Section,  
 \*Bombay/Calcutta/Delhi/Madras.

Sir,

I request that a ~~Tax Clearance Certificate~~  
 an Exemption Certificate be granted to me. I give below the necessary particulars:—

1. Name of applicant .....
2. Domicile .....
3. Present address .....
4. Permanent address.....
5. Nature of Business, Profession or Vocation, etc., in India.....

(If the visit to India was made only as a tourist and no income was earned during the period of stay in India, it should be so stated.)

6. Place (s) at which the Business, Profession or Vocation is/was carried on .....
7. Designation of the I.T.O., if any, who made the last assessment on the applicant .....
8. Date of arrival in India .....
9. Probable date of departure .....
10. Mode of travel (by \*Air/Sea/Land).....
11. Date of intended return, if any.....

Yours faithfully,

Place.. ....

(Applicant)

Date.....

\*Delete whichever is inappropriate

**Folio No. .****Form C****CLEARANCE CERTIFICATE UNDER SECTION 46A(1) OF THE INDIAN INCOME-TAX ACT, 1922**

\*(i) This is to certify that ..... of ..... has no liabilities outstanding under the Indian Income-tax Act, 1922 (XI of 1922), the Excess Profits Tax Act, 1940 (XV of 1940), the Business Profits Tax Act, 1947 (XXI of 1947).

\*(ii) This is to certify that ..... of ..... has made satisfactory arrangements for the payment of taxes which are or may become payable under the Indian Income-tax Act, 1922 (XI of 1922), the Excess Profits Tax Act, 1940 (XV of 1940), the Business Profits Tax Act, 1947 (XXI of 1947).

This certificate is valid only upto .....

Seal.

Income-tax Officer,

Foreign Section,

\*Bombay/Calcutta/Delhi/Madras.

\*Strike out the para. which is not appropriate.

**Form E****Certificate No.**

**EXEMPTION CERTIFICATE UNDER PROVISO TO SECTION 46A(1) OF THE  
INDIAN INCOME-TAX ACT, 1922 (XI OF 1922)**

This is to Certify that..... of ....., who intends to travel abroad is exempted from producing a Clearance Certificate under Section 46A(1) of the Indian Income-tax Act, 1922 (XI of 1922) in respect of the Journey/Journeys to commence after ..... and before .....

Income-tax Officer,  
Foreign Section,  
Bombay/Calcutta/Delhi/Madras.

Seal.  
Date .....

[No. 32]

**S.R.O. 963.**—In pursuance of the provisions of section 46A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government hereby appoints every Income-tax Officer (Foreign Section) subordinate to any of the Commissioners of Income-tax specified in the Schedule hereto annexed as a competent authority for the purposes of the said section.

**SCHEDULE**

1. The Commissioner of Income-tax, Bombay City.
2. The Commissioner of Income-tax, West Bengal, Calcutta.
3. The Commissioner of Income-tax, Delhi.
4. The Commissioner of Income-tax, Madras.
5. The Commissioner of Income-tax, Hyderabad.
6. The Commissioner of Income-tax, Bombay North, Baroda.
7. The Commissioner of Income-tax, Travancore-Cochin, Bangalore.

[No. 33]

PYARE LAL, Jt. Secy.

**S.R.O. 964.**—In exercise of the powers conferred by sub-section (6) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) the Central Board of Revenue directs that the following further amendments shall be made in its notification S. R. O. 1214 (No. 44-Income-tax) dated the 1st July, 1952, namely :—

In the schedule appended to the said notification after item No. 77, the following item and entries relating thereto shall be added, namely :—

1	2	3	4	5	6
" 78.	Persons not domiciled in India and not previously assessed anywhere in the taxable territories who apply for a certificate prescribed by Section 46A of the Indian Income-tax Act, 1922, to an Income-tax Officer, Foreign Section—				
(a)	If the application is made to the Income-tax Officer, Foreign Section, Delhi.	Income-tax Officer, Foreign Section, Delhi.	Inspecting Assistant Commissioner of Income-tax, Delhi.	Appellate Assistant Commissioner of Income-tax, 'C' Range, Delhi.	Commissioner of Income-tax, Delhi, Ajmer, Rajasthan and Madhya Bharat, Delhi.
(b)	If the application is made to the Income-tax Officer, Foreign Section, Calcutta.	Income-tax Officer, Foreign Section, Calcutta.	Inspecting Assistant Commissioner of Income-tax, Range VI, Calcutta.	Appellate Assistant Commissioner of Income-tax, Range 'D', Calcutta.	Commissioner of Income-tax, West Bengal, Calcutta.
(c)	If the application is made to the Income-tax Officer, Foreign Section, Bombay.	Income-tax Officer, Foreign Section, Bombay.	Inspecting Assistant Commissioner of Income-tax, 'C' Range, Bombay.	Appellate Assistant Commissioner of Income-tax, 'A' Range, Bombay.	Commissioner of Income-tax, Bombay City.
(d)	If the application is made to the Income-tax Officer, Foreign Section, Madras.	Income-tax Officer, Foreign Section, Madras.	Inspecting Assistant Commissioner of Income-tax, Central Range, Madras.	Appellate Assistant Commissioner of Income-tax, 'A' Range, Madras.	Commissioner of Income-tax, Madras.

1	2	3	4	5	6
(e)	If the application is made to the Income-tax Officer, Foreign Section, Nagapattinam.	Income-tax Officer, Foreign Section, Nagapattinam.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, 'B' Range, Madras.	Commissioner of Income-tax, Madras.
(f)	If the application is made to the Income-tax Officer, Foreign Section, Tanjore.	Income-tax Officer, Foreign Section, Tanjore.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, 'B' Range, Madras.	Commissioner of Income-tax, Madras.
(g)	If the Application is made to the Income-tax Officer, Foreign Section, Tuticorin.	Income-tax Officer, Foreign Section, Tuticorin.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, Madhurai.	Commissioner of Income-tax, Madras.
(h)	If the application is made to the Income-tax Officer, Foreign Section, Madhurai.	Income-tax Officer, Foreign Section, Madhurai.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, Madhurai.	Commissioner of Income-tax, Madras.
(i)	If the application is made to the Income-tax Officer, Foreign Section, Trichirapalli.	Income-tax Officer, Foreign Section, Trichirapalli.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, Trichirapalli.	Commissioner of Income-tax, Madras.
(j)	If the application is made to the Income-tax Officer, Foreign Section, Karaikudi.	Income-tax Officer, Foreign Section, Karaikudi.	Inspecting Assistant Commissioner of Income-tax, Southern Range, Madhurai.	Appellate Assistant Commissioner of Income-tax, Trichirapalli.	Commissioner of Income-tax Madras.
(k)	If the application is made to the Income-tax Officer, Foreign Section, Mangalore.	Income-tax Officer, Foreign Section, Mangalore.	Inspecting Assistant Commissioner of Income-tax, Western Range, Coimbatore.	Appellate Assistant Commissioner of Income-tax, Coimbatore.	Commissioner of Income-tax, Madras.
(l)	If the application is made to the Income-tax Officer, Foreign Section, Visakhapatnam.	Income-tax Officer, Foreign Section, Visakhapatnam.	Inspecting Assistant Commissioner of Income-tax, Vijayavada.	Appellate Assistant Commissioner of Income-tax, Rajahmundry.	Commissioner of Income-tax, Hyderabad.

(m) If the application is made to the Income-tax Officer, Foreign Section, Ernakulam.	Income-tax Officer, Foreign Section, Ernakulam.	Inspecting Commissioner of Income-tax, Ernakulam.	Assistant Commissioner of Income-tax, Ernakulam.	Appellate Commissioner of Income-tax, Ernakulam.	Assistant Commissioner of Income-tax, Mysore, Travancore-Cochin and Coorg, Bangalore.
(n) If the application is made to the Income-tax Officer, Foreign Section, Porbandar.	Income-tax Officer Foreign Section, Porbandar.	Inspecting Commissioner of Income-tax, Saurashtra Range, Rajkot.	Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Appellate Commissioner of Income-tax, Rajkot.	Assistant Commissioner of Income-tax, Bombay North, Kutch and Saurashtra, Baroda.
(o) If the application is made to the Income-tax Officer, Foreign Section, Jamnagar.	Income-tax Officer Foreign Section, Jamnagar.	Inspecting Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Appellate Assistant Commissioner of Income-tax, Rajkot.	Commissioner of Income-tax, Bombay North, Kutch and Saurashtra, Baroda.
(p) If the application is made to the Income-tax Officer, Foreign Section, Junagadh.	Income-tax Officer Foreign Section, Junagadh.	Inspecting Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Appellate Assistant Commissioner of Income-tax, Rajkot.	Commissioner of Income-tax, Bombay North, Kutch and Saurashtra, Baroda.
(q) If the application is made to the Income-tax Officer, Foreign Section, Bhuj.	Income-tax Officer Foreign Section, Bhuj.	Inspecting Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Assistant Commissioner of Income-tax, Saurashtra Range, Rajkot.	Appellate Commissioner of Income-tax, Rajkot.	Commissioner of Income-tax, Bombay North, Kutch and Saurashtra, Baroda.

[No. 34.]

K. L. MITTAL,

Secretary, Central Board of Revenue.

